General Assembly

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Fifty-fifth session
Agenda item 115

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/55/689/Add.2)*]

55/220. Financial reports and audited financial statements, and reports of the Board of Auditors

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The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 1999 to 30 June 2000 and the report of the Board of Auditors on United Nations peacekeeping operations,[1] the related report of the Advisory Committee on Administrative and Budgetary Questions[2] and the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for that period,[3]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 1999 to 30 June 2000;[4]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[5]

3. *Takes note* of the observations, and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

4. *Also takes note* of the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ending 30 June 2000;[3]

5. *Requests* the Secretary-General to ensure the use of objective-setting by the administrations of peacekeeping missions and also to ensure that the development and attainment of such objectives are reported on to the General Assembly through the financial performance reports of the missions;

6. *Requests* the Board of Auditors to monitor the process of objective-setting by missions and the measurement of their use, whether effective or otherwise, and to report

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II.
[2] A/55/878.
[3] A/55/380/Add.2.
[4] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II, chap. V.
[5] Ibid., chap. II.

thereon to the General Assembly in its annual audit report on the financial statements of peacekeeping missions;

7. *Notes with concern* the late issuance of the financial report and audited financial statements for the twelve-month period from 1 July 1999 to 30 June 2000 and the report of the Board of Auditors on United Nations peacekeeping operations,[1] and requests the Board of Auditors and the Secretary-General to work together to implement ways to ensure its timely and simultaneous issuance in all six official languages of the United Nations, including streamlining the format and content of the report[1] as well as the related financial information contained in the performance reports.

103rd plenary meeting
14 June 2001